

BY CULBERTSON OF DES MOINES.]

[HOUSE FILE No. 98.—JUDICIARY.]

A BILL

FOR AN ACT TO ASSESS AND TAX UNIMPROVED LANDS AND TOWN AND
CITY LOTS HELD FOR SPECULATIVE PURPOSES, THE SAME AS IMPROVED
LANDS AND LOTS ARE ASSESSED AND TAXED.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all unimproved lands, town and city lots held for speculative purposes,
2 be assessed and taxed the same as improved lands and city and town lots are assessed and
3 taxed.

SEC. 2. This act being deemed of immediate importance, shall be in force from and after
2 its publication in the Iowa State Register and Iowa Leader, newspapers published in the
3 State of Iowa.